



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 17, 2012

Via Mail

Yahia Gawad, Chief Executive Officer  
CardioGenics Holdings Inc.  
6295 Northam Drive, Unit 8  
Mississauga, Ontario, L4V 1W8

**Re: CardioGenics Holdings Inc.**  
**Preliminary Information Statement Filed on Schedule 14C**  
**Filed March 5, 2012**  
**Preliminary Information Statement Filed on Schedule 14A**  
**Filed July 13, 2012**  
**File No. 000-28761**

Dear Mr. Gawad:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel